

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x	
HABIBOLLAH KERMANSHAH,	:
Plaintiff,	:
v.	:
ABBAS KERMANSHAH, ABDOLMAJID	:
KERMANSHAH, a/k/a MAJID	:
KERMANSHAH, ABDOLHAMID	:
KERMANSHAH, a/k/a HAMID	:
KERMANSHAH, 263 WEST 30 TH INC.,	:
BANAFSH REALTY, INC., EBRAHIM	:
REALTY, INC., KERMANSHAH	:
BROTHERS ORIENTAL RUGS, INC.,	:
KERMANSHAH ORIENTAL RUGS, INC.,	:
KERMANSHAH BROTHERS RUGS, INC.,	:
OVERSEAS PARTNERSHIP CO., INC.,	:
OVERSEAS PARTNERSHIP COMPANY,	:
RAHMAN NY, INC., SHERIN WEST 86 TH	:
STREET CORP., SHIREWIL, INC., and	:
WILSHIRE LIMITED,	:
Defendants.	:
-----x	

**DECLARATION OF
F. BARBARA GLUCK REID**

F. BARBARA GLUCK REID hereby declares, under penalty of perjury pursuant to 28 U.S.C. § 1746, as follows:

1. I am associated with the law firm of Schulte Roth & Zabel LLP, counsel for Defendants in the above-captioned matter.
2. I submit this declaration in support of the Motion to Dismiss the First Amended Complaint made by Abdolmajid Kermanshah, Abdolhamid Kermanshah, 263 West 30th Inc., Banafsh Realty, Inc., Ebrahim Realty, Inc., Kermanshah Brothers Oriental Rugs, Inc., Kermanshah Oriental Rugs, Inc., Kermanshah Brothers Rugs, Inc., Overseas Partnership Co., Inc., Overseas Partnership Company, Rahman NY, Inc., Sherin West 86th Street Corp., Shirewil, Inc., and Wilshire Limited pursuant to Rule 12(b)(6) of the Federal Rules of Civil Procedure.

3. Annexed hereto as Exhibit A is a true and correct copy of a stipulation and order dated February 21, 2008.

4. Annexed hereto as Exhibit B is a true and correct copy of the Transcript of a conference before the Hon. Andrew Peck on March 13, 2008.

5. Annexed hereto as Exhibit C is a true and correct copy of Certificate of Incorporation of Houbas Oriental Rugs, Inc., dated July 11, 1972, which is on file with the Office of the New York Secretary of State.

6. Annexed hereto as Exhibit D is a true and correct copy of the Amendment to the Certificate of Incorporation of Houbas Oriental Rugs, Inc., dated January 29, 1973, which is on file with the Office of the New York Secretary of State

7. Annexed hereto as Exhibit E is a true and correct copy of the Current Status Information Form for Kermanshah Brothers Oriental Rugs, Inc as of February 19, 2008 from the Corporations Public Inquiry System, which is available from the Office of the New York Secretary of State.

8. Annexed hereto as Exhibit F is a true and correct copy of the Certificate of Incorporation of Kermanshah Oriental Rugs, Inc., dated October 15, 1986, which is on file with the Office of the New York Secretary of State.

9. Annexed hereto as Exhibit G is a true and correct copy of the Certificate of Incorporation of Kermanshah Brothers Rugs, Inc., dated July 21, 1995, which is on file with the Office of the New York Secretary of State.

10. Annexed hereto as Exhibit H is a true and correct copy of the Bargain and Sale Deed By and Between Overseas Partnership Company and Overseas Partnership Co., Inc., dated January 24, 2001, which is on file with the Office of the City Register of New York City and accessible at <http://www.nyc.gov/html/dof/html/jump/acris.shtml>.

11. Annexed hereto as Exhibit I is a true and correct copy of the General Power of Attorney which is on file with the Office of the City Register of New York City and accessible at <http://www.nyc.gov/html/dof/html/jump/acris.shtml>.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
May 14, 2008

By: /s/ F. Barbara Gluck Reid
F. Barbara Gluck Reid

Exhibit A

Case 1:08-cv-00409-BSJ-AJP Document 5 Filed 02/25/2008 Page 1 of 2
for 08/08/08

UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

HABIBOLLAH KERMANSHAH, :
Plaintiff, :
v. :
ABBAS KERMANSHAH, ABDOLMAJID :
KERMANSHAH, a/k/a MAJID :
KERMANSHAH, ABDOLHAMID :
KERMANSHAH, a/k/a HAMID :
KERMANSHAH, 263 WEST 30TH INC., :
BANAFSH REALTY, INC., EBRAHIM :
REALTY, INC., KERMANSHAH :
BROTHERS ORIENTAL RUGS, INC., :
KERMANSHAH ORIENTAL RUGS, INC., :
KERMANSHAH BROTHERS RUGS, INC., :
OVERSEAS PARTNERSHIP CO., INC., :
OVERSEAS PARTNERSHIP COMPANY :
RAHMAN NY, INC., SHERIN WEST 86TH :
STREET CORP., SHIREWIL, INC., and :
WILSHIRE LIMITED, :
Defendants. :
X

CIVIL ACTION NO.: 08 CV 00409 (BSJ)

STIPULATION & ORDER

USCNY
DOCUMENT
ESTATE OF TALIAH EVER
DA
DA 2/25/08 de

IT IS HEREBY STIPULATED AND AGREED, by and between the undersigned
counsel for the parties hereto.

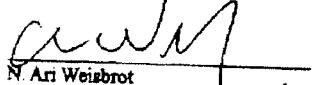
1. The time within which Defendants other than Abbas Kermanshah (who has not yet been served) may respond to the complaint hereby is extended to and including March 14, 2008; and
2. All Defendants other than Abbas Kermanshah hereby waive any defense based upon failure of service of process, waive all jurisdictional defenses (except as to the existence of diversity jurisdiction) but expressly reserve all other defenses to this action.

10610430.1

Case 1:08-cv-00409-BSJ-AJP Document 5 Filed 02/25/2008 Page 2 of 2

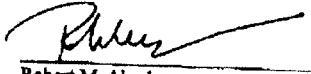
Dated: New York, New York
February 19, 2008

SHAPIRO & CROLAND, ESQS.


Ari Weisbrot
411 Hackensack Avenue, 6th Floor
Hackensack, New Jersey 07601
(201) 488-3900
aweisbrot@shapiro-croland.com

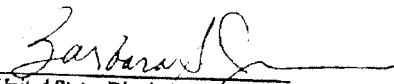
Attorneys for Plaintiff

SCHULTZ ROTH & ZABEL LLP


Robert M. Abrahams
919 Third Avenue
New York, New York 10022
(212) 756-2000
robert.abrahams@srz.com

Attorneys for Defendants

SO ORDERED:


Barbara J. Saylor

United States District Judge
Dated: February 24, 2008 ✓

10610430.1

Exhibit B

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1 UNITED STATES DISTRICT COURT
2 SOUTHERN DISTRICT OF NEW YORK
-----x

3 HABIBOLLAH KERMANSHAH,

4 Plaintiff,

5 v. 08 CV 409 (BSJ) (AJP)

6 ABBAS KERMANSHAH, et al.,

7 Defendant.

8 -----x

9 New York, N.Y.
March 13, 2008
3:00 p.m.

10 Before:

11 HON. ANDREW J. PECK,

12 Magistrate Judge

13 APPEARANCES

14 PHILLIPS MIZER, LLP.
15 Attorneys for Plaintiff
BY: N. ARI WEISBROT

16 SCHULTE ROTH & ZABEL, LLP
17 Attorneys for Defendants
BY: ROBERT M. ABRAHAMS
18 GREGORY A. KASPER

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1 (Case called; in open court)

2 THE COURT: Let me note for the report that Mr.
3 Abrahams and I practiced law together as associates at the Paul
4 Weiss Rifkind law firm in the dark ages some 25, 30 years ago
5 or so. I generally do not take Paul Weiss cases, but I do not
6 generally recuse on former Paul Weiss colleagues and I want
7 that of note for anyone who cares

8 MR. ABRAHAMS: You get to a point where 25 or 30 years
9 means six of one or half a dozen of another.

THE COURT: It is all the same

11 MR. WEISBROT: He disclosed that to me and if there is
12 any question we don't have any problem.

13 THE COURT: Good.

14 The first question: How many of the -- I've seen from
15 the ECF department a number of affidavits of service, but who
16 has been served, who hasn't been served?

17 MR. WEISBROT: Judge, by agreement all of the
18 defendants have been served except for, I believe, the first
19 one whose name is Abbas Kermanshah.

20 THE COURT: What are do doing to serve him, not serve
21 him, dismiss him or whatever?

22 MR. WEISBROT: We are looking into it. We understand
23 that he comes back and forth to the United States. He may have
24 a place of residence here. We believe he has residence in New
25 Jersey. I don't want to get into it because I don't know just

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1 yet, but we are exploring this.

2 MR. ABRAHAMS: Mr. Weisbrot is correct. We represent
3 all the defendants. We think as to Abbas that there is no
4 jurisdiction in this court, but we stipulated to appear and
5 respond to the complaint in any event because it wasn't clear
6 when he was going to get served, if he was going to get served.
7 We think we have a knockout defense as to all of the defendants
8 on statute of limitation grounds. We will be filing a motion
9 on, I think, it is Tuesday in accordance with the stipulation
10 that will be filed with the Court.

11 THE COURT: Tell me a little bit more about that.

12 MR. ABRAHAMS: Sure. This is a dispute, obviously you
13 can tell by the names, Judge, they are members of a family.
14 Our clients operates a business here in the city. The
15 allegations of the complaint if you take them at their face
16 clearly state claims that are well outside the statute of
17 limitations. These are not close ones. In other words, they
18 are not six years and two days. These allegations at best
19 focus on a period in 1996. There is a couple of allegations
20 relating to the year 2000. But either way you are dealing way
21 a six-year statute and you really are time barred.

22 In addition, the complaint alleges that the defendant
23 was -- got no information and checks stopped. The plaintiff
24 said checks stopped coming to him in 1996. So when you take
25 those allegations, we have also gone to the secretary of state

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1 because there are allegations of certain of these entities,
2 when they were formed, when they were dissolved and when you
3 put them altogether we think we have a case that is rather
4 clearly time barred even again accepting as true the
5 allegations in the complaint.

6 THE COURT: What about the minority shareholder
7 oppression and dissolution causes of action?

8 MR. ABRAHAMS: When you go back to those allegations
9 and look at the entities that the plaintiff is talking about in
10 the case, you find the dissolutions took place way outside the
11 statute of limitations. So one way or the other those claims
12 are going to be time barred.

13 THE COURT: Mr. Weisbrot, I note that that is not the
14 motion and you are not responding as such, but so I can get a
15 feel for where you are going what --

16 MR. WEISBROT: Sure. Judge, without belaboring the
17 point what we have here, at least on its face -- and Mr.
18 Abrahams and I have already spent some time talking about
19 this -- it is at least to me too early for me to affirmatively
20 believe and aggressively commit to the fact that I am about to
21 tell you about, but I see evidence of millions of dollars going
22 one way from my client to his younger brothers. The younger
23 brothers were sort of do-nothings, stay here in the United
24 States, didn't really have jobs, were sort of helping out while
25 older brother -- middle brother who is the plaintiff was off in

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1 Saudi Arabia making millions of dollars, selling drugs and
2 sending all of that money back to the brothers. They used that
3 money on agreement to purchase numerous properties in New York.

4 Unbeknownst to plaintiff until very recently,
5 notwithstanding what Mr. Abrahams is reading into the complaint
6 that I certainly didn't write -- he may have a different
7 version of that, I don't know -- but they are forging his name
8 on deed documents, things we didn't discover until we seen the
9 deed documents. I will represent to the Court that at least
10 one of these entities we found out about it when I pulled the
11 corporation documents a few weeks ago. So it is going to come
12 down to -- I believe it is going to come down to a discovery
13 rule, when it was discovered, if it was reasonable. I think
14 there will be way too many questions of fact at this early
15 juncture -- Mr. Abrahams hasn't even seen any documents in this
16 case yet.

17 THE COURT: Let me ask a pleading question which is --
18 I have read the complaint before, but haven't focused on motion
19 practice as opposed to setting discovery schedule -- but for
20 example paragraph 52 says -- I will read it to you. Mr.
21 Abrahams has handed you his copy. "Thus since the mid 1990s
22 the defendants have concealed their business activities from
23 plaintiffs and ceased providing plaintiffs with any information
24 about limitation relating to the brothers' business activities
25 which plaintiff is at the very leased a 25 percent owner.

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1 Obviously, I don't have the complaint memorized, but
2 if the argument is going to be that it was so concealed that he
3 didn't discover it and couldn't have discovered it and didn't
4 discover it until yesterday or the day before the compliant
5 wads filed, rather than go through a motion and leave to
6 replead, etc., if you have the ability to plead that consistent
7 with Rule 11, should we hold off on the motion, give you a
8 short time period to do an amended complaint and then tee up
9 the motion if there still is one.

10 MR. ABRAHAMS: Well, I read this in the opposite
11 light. First of all, the comments about forgery and all this
12 other stuff and money, needless to say our clients tell the
13 exact opposite story and I am not going to try --

14 THE COURT: The two sides disagree? I am shocked.

15 MR. ABRAHAMS: They are family members to boot.

16 I think the way I read this pleading there is no way
17 you will be able to -- that the plaintiff is going to be able
18 to invoke either equitable toning or the discovery rule in
19 order to get around the statute of limitations. I think he
20 pleaded himself out of that frankly. I think do think it pays
21 to go forward with the motion and with all respect I think it
22 is a knockout. I don't think any repleading is going to work
23 here. We thought about that.

24 THE COURT: I guess --

25 MR. ABRAHAMS: Needless to say -- needless to day --

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1 we thought about it, Judge, and when you read this, I don't see
2 how you can read it to say anything other than as of 1996 when
3 he says all these things happened this person was on inquiry
4 notice at a minimum and certainly the claims are going to be
5 time barred.

6 THE COURT: I guess the question is if you make the
7 motion and they come in and say, This was sloppy drafting in
8 the sense that we are talking about things that occurred as if
9 we knew about the men but that is just because we know about it
10 now and we didn't know about it then, I suspect under the case
11 law they get leave to replead.

12 I am trying to save you both a good deal of time
13 money. If you want to make the motion, then make the motion.
14 Sounds like if it is due Tuesday and today is Thursday, it is
15 probably significantly drafted.

16 MR. ABRAHAMS: If I might, specifically paragraph, I
17 think it is 48 -- I may have it wrong.

18 THE COURT: That is when they appeared minority
19 ownership?

20 MR. ABRAHAMS: Yes. They allege that at this time he
21 was deprived of any the ownership, deprived of decision-making,
22 access to documents and any information, or any of the revenue
23 and profit. We can trace that because of the entity that they
24 are referring to here. We can trace that to a time period of
25 20-some-odd years ago, Judge. That is why I don't think this

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1 one is going to make it.

2 MR. WEISBROT: Just briefly --

3 MR. ABRAHAMS: I am not suggesting that plaintiff
4 shouldn't try and he surely well.

5 MR. WEISBROT: Judge, because you gave away my secret
6 while you were making comments before, but I will address them
7 head on right now. There is no dispute and there will no
8 dispute since we have a stock certificate that the plaintiff is
9 a minority shareholder in some of the entities which are active
10 today. He is a minority shareholder today and in that respect
11 he certainly has a cause of action if for nothing else. Again,
12 I disagree, I think your Honor read it right, if they started
13 the active concealment of the fraud on the '90s, that is not an
14 admission by any means that it was discovered in the '90s.

15 Failing to produce additional documentation --

16 THE COURT: Nor is anything pleaded otherwise.

17 MR. WEISBROT: Understood.

18 THE COURT: If I can't get you and Mr. Abrahams to
19 agree, all I can do is say is I look forwarding to reading Mr.
20 Abrahams motion. And if the plaintiff were smart, the
21 plaintiff would amend and then you all will fight about what
22 that does to the pending motion -- and a plague on both of your
23 houses -- so be it. It does strike me that until this is
24 cleared up, it does not make any sense for discovery to go
25 forward.

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1 Does anyone disagree with that?

2 MR. WEISBROT: No, your Honor. I don't disagree. In
3 fact, to make it even easier, I already told Mr. Abrahams that
4 I will regardless of what happens today or in the future, I
5 will send him the documents that I referenced so he can at
6 least start looking at them.

7 MR. ABRAHAMS: I agree with Mr. Weisbrot on that. I
8 think that if formerly we try to make some headway by sharing
9 some information -- I have no way of knowing whether they are
10 correct or not. He is an experienced lawyer and we will
11 exchange that information and see if that helps at all.

12 THE COURT: The other question is since this is a
13 family situation, it may already be past the point of repairing
14 family relations, but regardless of motions and who is going to
15 win at whatever stage of this litigation, have you all talked
16 about trying to resolve the matter or is that difficult to do
17 with the motion that might be a slam-dunk winner being
18 forthcoming in the next few days.

19 MR. WEISBROT: I suspect that you covered both of our
20 positions. We are always willing to talk. I was actually
21 surprised, although to be fair I have been in limbo for the
22 last couple weeks, there has been no conversations about
23 settlement. We are always willing. In fact, there was a
24 movement -- I don't remember when it was. Maybe it was a
25 couple years ago or more recently -- to try to have a mutual

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1 family lawyer friend to intervene. That didn't work out. We
2 are willing. I will not speak for Mr. Abrahams.

3 THE COURT: I guess the question is since you are
4 willing before Mr. Abrahams says anything, have you made an
5 offer on behalf of your client because if your willing to talk
6 is that you are going to ask for six times the gross national
7 product and his willingness to talk is that he will give a
8 20-dollar Metro card I don't think I need to waste much time.
9 If we are serious here that that may be another thing we should
10 think about in connection with or parallel to the motions.

11 MR. WEISBROT: I haven't made any additional demands
12 other than what is in the complaint. Your Honor, will be
13 pleased to learn that I am not convinced that it is even a
14 monetary settlement. I think that what my client is looking
15 for is his expected and perceived 25 or 50 or 100 or whatever
16 the interest is that he is entitled to in the buildings that he
17 completely 100 percent financed. I think that is what he is
18 looking for. There may be some money involved as well.

19 THE COURT: That is money in one form or another.

20 MR. ABRAHAMS: Well, first of all as far as family
21 relations, if I were you Judge, I wouldn't get into that. That
22 probably would be futile on your part.

23 THE COURT: That is why I am glad I am not in family
24 court.

25 MR. ABRAHAMS: In addition, though, certainly I think

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1 the idea that we exchange some documents and we keep the lines
2 of communication open if there is any chance of resolving it,
3 obviously the plaintiff has to make a demand. His client never
4 had any interest in the buildings. It is hard to see how you
5 become a 25 percent owner. They are a family and the mother is
6 living. She lives here. So you have to think that there is at
7 least some possibility they will find a resolution. Of course,
8 we are hopeful of that and we will work with Mr. Weisbrot on
9 that.

10 THE COURT: I guess the final issue is that at the
11 moment Judge Jones has referred this to me for pretrial
12 supervision, which does not include dispositive motions. If
13 both sides want to give me more work, they can stipulate
14 pursuant to 28, United States Code, Section 636(c) either that
15 the entire case from soup to nuts is in front me or a so-called
16 limited or special 636(c) saying the motion to dismiss is in
17 front of me, but other things are reserved for --

18 MR. ABRAHAMS: For the sake of efficiency, I think it
19 is perfectly appropriate for you to hear the motions to
20 dismiss. Beyond that, I would have to ask the clients what
21 their position will be.

22 MR. WEISBROT: I agree.

23 THE COURT: I think we have a form for that. I
24 probably have a copy here. If you both can fill it out, limit
25 it to the motion to dismiss on the line where it says "Motions"

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1 and in the meantime if you all talk to --

2 MR. WEISBROT: My handwriting is awful.

3 THE COURT: So is mine.

4 While the motion is under submission or before it is
5 fully submitted, if your clients and you decide you want to
6 sign the full blown 636(c) in case the case gets beyond the
7 motion, you are free to do that.

8 MR. ABRAHAMS: On scheduling the motion, we had
9 stipulated to having it on Tuesday. Let me ask that at the
10 Court's indulgence if it cares that it comes in on Friday of
11 next week.

12 THE COURT: I care desperately, but not that
13 desperately.

14 MR. WEISBROT: I have no problem.

15 MR. ABRAHAMS: I realize that we stipulated to this,
16 and I have an appellate brief due on Wednesday --

17 THE COURT: Please.

18 MR. ABRAHAMS: -- that is killing me.

19 THE COURT: March 21. I forget if the stipulation
20 said anything about opposition papers. Did you set a schedule,
21 and if not the normal rule is two weeks. If you want more even
22 without seeing the motion, tell me know as long as it is
23 reasonable --

24 MR. WEISBROT: My suspicion is that if I go the
25 standard two weeks, I will ask for more time. So if we make it

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1 30 days, I think that will be sufficient.

2 MR. ABRAHAMS: We have no objection.

3 THE COURT: So that gets us to April 21 for the
4 opposition. Normally reply is one week.

5 Let me guess, you want two weeks, Mr. Abrahams?

6 MR. ABRAHAMS: Yes, Judge. Thank you for your
7 anticipating my needs.

8 THE COURT: That gets us to May 5th.

9 But seriously let the mother mediate or whoever it may
10 be.

11 MR. ABRAHAMS: I asked about that. That doesn't sound
12 like that will work out too well either. We are looking for an
13 uncle maybe.

14 THE COURT: If you can all settle it, that would be
15 terrific. If not, I will deal with the motion. I will deal
16 with any amended complaint. We will see how that confuses life
17 or simplifies life or anything else.

18 It is my practice to have a court reporter at these
19 conferences. And unless there is an economic objection, and it
20 sounds like your clients can afford it, but if there is any
21 reason you don't want to pay for the transcript, tell me now.
22 Otherwise, I require both sides to purchase the transcript.

23 MR. ABRAHAMS: That's fine.

24 THE COURT: With that, we are adjourned.

25 Thank you all.

oo

Exhibit C

234—Certificate of Incorporation,
Business Corporation Law § 402.

A 1722

© 1963 BY JULIUS BLUMBERG, INC., NEW YORK,
60 EXCHANGE PLACE AT NEW YORK, N.Y. 10005

SERVICE

**Certificate of Incorporation of
Houbas Oriental Rugs, Inc.
~~HOBAS ORIENTAL RUGS, INC.~~**

under Section 402 of the Business Corporation Law

IT IS HEREBY CERTIFIED THAT:

(1) *The name of the proposed corporation is*

~~HOBAS ORIENTAL RUGS, INC.~~ HOBAS ORIENTAL RUGS, INC.

(2) *The purpose or purposes for which this corporation is formed, are as follows, to wit:*

To design, manufacture, weave, repair, clean,
purchase, import, sell and deal in, as principal
or agent, carpets, carpet lining, rugs, oriental
rugs, antique rugs, mattings, oilcloths, linoleums,
and all kinds of floor coverings, wall hangings,
draperies, tapestries, curtains, goods and materials
for interior furnishings and decoration, and all
things incidental or accessory thereto.

*The corporation, in furtherance of its corporate purposes above set forth, shall have all of the powers
enumerated in Section 202 of the Business Corporation Law, subject to any limitations provided in the Business
Corporation Law or any other statute of the State of New York.*

(3) The office of the corporation is to be located in the City
of New York (city) (town) (incorporated village)

(4) The aggregate number of shares which the corporation shall have the authority to issue is

200 shares, none of which shall have par value

(5) The
set
th

incorporated village
State of New York
issue is

value

(5) The Secretary of State is designated as agent of the corporation upon whom process against it may be served. The post office address to which the Secretary of State shall mail a copy of any process against the corporation served upon him is

HOURAS ORIENTAL RUGS, INC.
290 Fifth Avenue
New York, N.Y. 10001

The undersigned incorporator, or each of them if there are more than one, is of the age of twenty-one years or over.

IN WITNESS WHEREOF, this certificate has been subscribed this 30th day of June 1972 by the undersigned who affirm(s) that the statements made herein are true under the penalties of perjury.

HOUSHANG GARAKANI-NEJAD

Type name of incorporator

3530 Rochambeau Avenue, Bronx, NY

Address

ABBAS KERMANSHAH

Type name of incorporator

3530 Rochambeau Avenue, Bronx, NY

Address

Houshang Garakani-Nejad

Signature

Abbas Kermanshah

Signature

STATE OF NEW YORK) A. 1722 — 4
COUNTY OF ROCKLAND) ss.

On this 30th day of June, 1972, before me personally
came

HOUSHANG GARAKANI-NEJAD and ABVAS KERMANSHAH
to me known to be the persons described in and who executed
the foregoing certificate of incorporation and they thereupon
duly acknowledged to me that they executed the same.

Doris E. Genova

DORIS E. GENOVA
Notary Public, State of New York
No. 44-6487050
Qualified in Rockland County
Term Expires March 30, 1974

Certificate of Incorporation

S
7/11
HOUBAS ORIENTAL RUGS, INC.
~~1000 HOBOKEN AVENUE~~

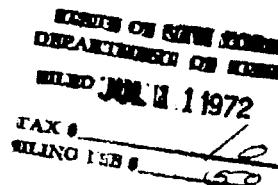
under Section 402 of the Business Corporation Law

HOB

Filed By: GERALD M. BLUMENFELD, Esq.

Office and Post Office Address

Samsondale Professional Bldg.
West Haverstraw, N.Y. 10993



G. M. Blumenfeld
Secretary of State

AB 3, NY

Exhibit D

**CERTIFICATE OF INCORPORATION
OF
HOURAS ORIENTAL RUGS, INC.
UNDER SECTION 805 OF THE BUSINESS CORPORATION LAW**

The undersigned, being the President and the Secretary respectively, of HOUBAS ORIENTAL RUGS, INC., does hereby certify and set forth:

1. The name of the corporation is HOUVAS ORIENTAL RUGS, INC.
 2. The Certificate of Incorporation of HOUVAS ORIENTAL RUGS, INC., was filed by the Department of State on the 11th day of July, 1972.
 3. The Certificate of Incorporation of HOUVAS ORIENTAL RUGS, INC., is hereby amended to effect a change in the corporate name, pursuant to Section 801 (b) (1) of the Business Corporation Law.
 4. Paragraph (1) of the Certificate of Incorporation is hereby amended as follows:
 - (1) The name of the corporation is KERMANSHAH BROTHERS ORIENTAL RUGS, INC.
 5. The manner in which this amendment to the Certificate of Incorporation of HOUVAS ORIENTAL RUGS, INC., was authorized was by the affirmative vote of the holders of a majority of all outstanding shares entitled to vote thereon at a meeting of the stockholders of said corporation duly called and held on the 5th day of January, 1973, a quorum being present.

IN WITNESS WHEREOF, the undersigned has executed and signed
this certificate this 15th day of January, 1973.

STATE OF NEW YORK)
COUNTY OF NEW YORK) : ss.:

ABBAS KERMANSHAH, being duly sworn, deposes and says that he is the Secretary of HOUVAS ORIENTAL RUGS, INC., the corporation herein, and one of the persons who signed the foregoing Certificate of Amendment; that he has read the Certificate of Amendment and knows the contents thereof and that the same is true to his own knowledge.

Sworn to before me this 15th
day of January, 1974.

ABBAS KERMANSHAH, Secretary

GERALD M. BLUMENFELD
Notary Public, State of New York
No. 44-C330028
My Commission Expires March 30, 1982

A 45 616 - 2

CERTIFICATE OF AMENDMENT
OF THE
CERTIFICATE OF INCORPORATION
OF
HOUBAS ORIENTAL RUGS, INC.
UNDER SECTION 805 OF THE BUSINESS CORPORATION LAW

7/11/72 A 1722-4

ny c n/c
new name ok

5 1/25 -

X STATE OF NEW YORK
DEPARTMENT OF STATE

TAX \$ none
FILING FEE \$.30

FILED JAN 29 1973

John P. Zenger

Secretary of State

By *JK*

JLW

Blumenfeld & Vingiello, Esqs.
Suite 101
Samsondale Professional Building
West Haverstraw, New York 10993

2

Exhibit E

DOSPITECS		CORPORATIONS PUBLIC INQUIRY SYSTEM		02/19/08
<u>CURRENT STATUS INFORMATION</u>				
<u>CURR NAME</u> KERMANSHAH BROTHERS ORIENTAL RUGS, INC.				
<u>NAME ASSMD</u>	01/29/1973	<u>TYPE</u>	01DB A	<u>STATUS</u> I 12/29/1999 DISSOLVED BY PROC
<u>EFFECTIVE DATE</u>	/ /			BIENNIAL RPT NOT REQUIRED
<u>ORIG NAME</u> HOUHAS ORIENTAL RUGS, INC.				
<u>INC. DATE</u>	<u>COUNTY</u>	<u>DURATION</u>	<u>JURISDICTION</u>	<u>FOR. INC.</u>
07/11/1972	NEWY	PERPETUAL		/ /
<u>Process Name</u> HOUHAS ORIENTAL RUGS, INC.				
<u>Address</u>	290 FIFTH AVE.			
<u>City, St, Zip</u>	NEW YORK, NY 10001 -			
<u>CEO Name</u>				
<u>Address</u>				
<u>City, St, Zip</u>				
<u>TYPE</u>	<u>NUM OF DOCS</u>	<u>STATUS</u>	<u>COUNTY</u>	<u>NFP TYPE</u>
DOM BUS	3	I	NEWY	<u>JURISDIC</u>
<u>DATE</u>	<u>MICROFILM #</u>	<u>CODE</u>	<u>DESCRIPTION</u>	
12/29/1999	DP-1436216	04DB A	DISSOLUTION BY PROC. (DOM. BUSINESS)	
01/29/1973	A45616-2	02DB A	NME	
07/11/1972	A1722-4	01DB A	INCORPORATION (DOM. BUSINESS)	
- / /			- no actual document	
- / /			-	
- / /			-	
- / /			-	
- / /			-	
- / /			-	
- / /			-	
<u>INF101 - PROVIDE REQUIRED INFORMATION AND PRESS APPROPRIATE FUNCTION KEY</u>				
<-->				
1=	2=CURRENT	3=PREVIOUS	4=LIST	5=MERGER
7=BACKWARD	8=FORWARD	9=CO DETAIL	10=	6=STOCK
			11=CONVER	12=NAME ENTRY
<input type="button" value="Increase Font"/> <input type="button" value="Decrease Font"/> <input type="button" value="Disconnect"/>				

Exhibit F

CERTIFICATE OF INCORPORATION
OF
KERMANSAH ORIENTAL RUGS INC.

Under Section 402 of the Business Corporation Law
IT IS HEREBY CERTIFIED THAT:

1. The name of the corporation is:

KERMANSAH ORIENTAL RUGS INC.

2. The purpose or purposes for which the corporation is
formed as follows, to wit:

To engage in any lawful act or activity for which corporations may be
formed under the Business Corporation Law. The corporation is not
formed to engage in any act or activity requiring the consent or
approval of any state official, department, board, agency or other
body without such consent or approval first being obtained.

To own, operate, manage, acquire and deal in property, real and
personal, which may be necessary to the conduct of the business.

The corporation shall have all of the powers enumerated in Section
202 of the Business Corporation Law, subject to any limitations
provided in the Business Corporation Law or any other statute in the
State of New York.

3. The county in which the office of the corporation is to
be located in the State of New York is: New York

4. The aggregate number of shares which the corporation
shall have authority to issue is 200 shares, no par value.

5. The Secretary of State is designated as agent of the

corporation upon whom process against it may be served. The post
office address to which the Secretary of State shall mail a copy of
any process against the corporation served upon him is:

The corporation
57 Fifth Avenue
New York, New York 10011

IN WITNESS WHEREOF, the undersigned incorporator, being at
least eighteen years of age, has executed and signed this Certificate
of Incorporation this 14th day of October, 1986.

8/29/80

STATE OF NEW YORK)
COUNTY OF ALBANY)
)sc.

Diane L. Foley
Diane L. Foley
33 Rensselaer Street
Albany, New York 12202

On this 14th day of October, 1986, before me personally came Diane L. Foley to me known to be the individual described in and who executed the foregoing instrument, and she duly acknowledged to me that she executed the same.

Sherry L. McDermott
NOTARY PUBLIC, STATE OF NEW YORK
No. 4799129
Qualified in Albany County
TERM Expires March 30, 1987

Diane L. McDermott

2

X X X L
X X X L
XX X X L
X X X L
X X X L
X X LLLL

8412980

CERTIFICATE OF INCORPORATION
OF
KERMANSHAH ORIENTAL RUGS INC.

060
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15

FILED BY:

Jacob Shakarchy, Esq.
630 Third Avenue
New York, New York 10017

STATE OF NEW YORK
DEPARTMENT OF STATE

FILED OCT 15 1986
AMT. OF CHECK \$ 100
FILING FEE \$ 10
TAX \$
COUNTY FEE \$
COPY \$
CERT \$
REFUND \$
SPEC HANDELS 10

BY:

J. Henn

060
15
15
15
15
15

12515

Exhibit G

F 950721000479

DIV-II

CERTIFICATE OF INCORPORATION OF

KERMANSHAH BROTHERS RUGS INC.

under Section 402 of the Business Corporation Law

THE UNDERSIGNED, for the purpose of forming a corporation pursuant to Section 402 of the Business Corporation Law of the State of New York, does hereby certify and set forth:

(1) The name of the Corporation is:

KERMANSHAH BROTHERS RUGS INC.

(2) The purpose or purposes for which the Corporation is formed are as follows, to wit:

To engage in any lawful act or activity for which corporations may be organized under the Business Corporation Law exclusive of any act or activity requiring the consent or approval of any state official, department, board, agency or other body without such consent or approval first being obtained; subject to any express limitations set forth herein, or in the Business Corporation Law.

To manufacture, make, work, treat, get, store, hold, as bailee or warehouseman, prepare for market, advertise, purchase, buy, sell, import, export, exchange, pledge, use, install, lease, or otherwise dispose of or turn to account, and generally deal in and render service with respect to goods, wares, merchandise, commodities, and personal property of every kind and description, including, but without limiting in any manner the generality of the foregoing, floor treatments of every kind, tile, linoleum, carpets and rugs, oriental or otherwise, carpet cushions, and floor coverings, whether soft surface or hard surface, and whether made of wool, silk, flax, hemp, jute, sisal, rayon, other fibers, rubber, glass, clay, paper, plastics, or other materials, synthetic or otherwise; cloths, threads, yarns, and fabrics, of all manner and kinds, and suitable for any use or uses whatsoever.

Directly, or through ownership of stock in any corporation, to purchase, lease, rent, exchange, or otherwise acquire real estate and property, either improved or unimproved, and any interest therein; to own, hold, control, maintain, manage and develop the same; to erect, construct, maintain, improve, rebuild, enlarge, alter, manage, operate, and control all kinds of buildings, houses, hotels, apartments, motels, stores, offices, warehouses, mills, shops, factories and plants and all structures and erections of any description on any lands owned, held, rented or leased by the corporation, or upon any other lands; to lease or sublet offices, stores, apartments and other space in such building or buildings, and to sell, rent, lease, sublet, mortgage, exchange, assign, transfer, convey, pledge, alienate or otherwise dispose of any such real estate and property, and any interest therein.

To acquire by purchase, lease or manufacture, or otherwise, any personal property deemed necessary or proper or useful in the equipment, furnishing, improvement, development or management of any property, real or personal, at any time owned, held or occupied by the corporation and to invest, trade and deal in any personal property deemed beneficial to the corporation, and to mortgage, pledge, sell, let, or otherwise dispose of any personal property at any time owned or held by the corporation.

To purchase or otherwise acquire, hold, exchange, pledge, hypothecate, sell, deal in and dispose of mortgages covering any kind of real and personal property, tax liens and transfers of tax liens on real estate.

To make, enter into, perform and arrange for carrying out, contracts for constructing, building, altering, improving and repairing, decorating, maintaining, furnishing and fitting up buildings, tenements and structures of every description, and to advance money to and enter into agreements of all kinds with building contractors, property owners and others, for said purpose.

To acquire by purchase, subscription, underwriting or otherwise, and to own, hold for investment, or otherwise, and to use, sell, assign, transfer, mortgage, pledge, exchange or otherwise dispose of real and personal property of every sort and description and wheresoever situated, including shares and bonds, debentures, notes, scrip, securities, evidences of indebtedness contracts or obligations of any corporation or association, whether domestic or foreign, or of any firm or individual or of the United States or any State, territory or dependency of the United States or any foreign country, or any municipality or local authority within or without the United States, and also to issue in exchange therefor, stocks, bonds or other securities or evidences of indebtedness of this corporation and, while the owner or holder of any such property, to receive, collect and dispose of the interest, dividends and income on or from such property and to possess an exercise in respect thereto all or the rights, powers and privileges of ownership, including all voting powers thereon.

To construct, build, purchase, lease or otherwise acquire, equip, hold, own, improve, develop, manage, maintain, control, operate, lease, mortgage, create liens upon, sell, convey or otherwise dispose of and turn to account, any and all plants, machinery, works, implements and things or property, real and personal, of every kind and description, incidental to, connected with, or suitable, necessary or convenient for any of the purposes numerated herein, including all or any part or parts of the properties, assets, business and good will of any persons, firms, associations or corporation.

To purchase, exchange or otherwise acquire, invest in, own, devise, invent, manufacture, produce, fabricate, assemble, store, transport, install, service, maintain, alter, repair, distribute, sell, exchange, trade, encumber, assign, transfer or otherwise dispose of, import, export, license as licensor or licensee, lease as lessor or lessee, enter into contracts in respect of, acquire, receive, grant and assign licensing arrangements, options, franchises and other

rights in respect of, and otherwise deal in and with, at wholesale and/or retail, for any use or purpose, whether as principal, agent, broker, factor, merchant, distributor, jobber, advisor or in any other lawful capacity, any and all kinds of goods, wares, merchandise, commodities, manufactured articles, raw materials, metals, animal and plant products, substances and other unimproved, improved, finished and processed articles and real, personal and mixed property of every kind and description, and generally to conduct a mercantile, industrial, investing and trading business, in all its branches, and such other business or businesses as may be incidental or advantageous thereto.

The powers, rights and privileges provided in this certificate are not to be deemed to be in limitation of similar, other or additional powers, rights and privileges granted or permitted to a corporation by the Business Corporation Law, it being intended that this corporation shall have all the rights, powers and privileges granted or permitted to a corporation by such statute.

(3) The office of the Corporation is to be located in the County of Nassau, State of New York.

(4) The aggregate number, class and par value of shares which the corporation shall have authority to issue shall be two hundred (200) shares, all of which are to be without par value, of the same class and all of which hereby are designated as common stock.

(5) The Secretary of State of the State of New York is designated as the agent of the Corporation upon whom process against it may be served, and the post office address to which the Secretary of State shall mail a copy of such process served upon him is:

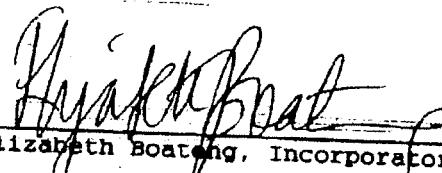
C/O The Corporation
33 East 33rd Street, Suite 505
New York, New York 10016

(6) The Corporation, to the fullest extent permitted by Sections 722, 723 and 724 of the Business Corporation Law of the State of New York, as the same may be amended and supplemented, shall indemnify any and all persons whom it shall have power to indemnify under said Sections from and against any and all of the expenses, liabilities or other matters referred to in, or covered by, said Sections. The indemnification provided for herein shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any by-law, agreement, vote of stockholders or directors, or otherwise, both as to action in his official capacity and as to action in any other capacity while holding such office. The indemnification provided for herein shall continue as to a person who has ceased to be a director, officer, employee or agent of the Corporation, and shall inure to the benefit of the heirs, executors and administrators of such person.

(7) The personal liability of any Director of the Corporation to the Corporation itself, or to its Shareholders, for damages for any breach of duty in such capacity is hereby eliminated; except that such personal liability shall not be eliminated if a judgment or other

final adjudication adverse to such Director establishes that his acts or omissions were in bad faith, or involved intentional misconduct, or knowing violation of law, or that he personally gained, in fact, a financial profit or other advantage to which he was not legally entitled, or that his acts violated Section 719 of the Business Corporation Law.

IN WITNESS WHEREOF, I have signed this Certificate on this 21st day of July, 1995, and affirm the statements contained herein as true, under penalties of perjury.


Elizabeth Boateng, Incorporator

172 A Washington Avenue
Albany, New York 12210

F 950721000479

DIV-11

CERTIFICATE OF INCORPORATION OF
KERMANSHAH BROTHERS RUGS INC.

under Section 402 of the Business Corporation Law

JUL 21 1995
SAC-10

STATE OF NEW YORK
DEPARTMENT OF STATE

FILED JUL 21 1995

TAX \$ 10

BY: SAC

Nassau

JUL 21 1995
PH 271 12 M

Filed by: Jacob S. Shakarchy, Esq.

630 Third Avenue, 19th Floor
New York, New York 10017

950721000509

Exhibit H

REEL 3208 PG 1185

CITY REGISTER RECORDING AND ENDORSEMENT PAGE

COUNTY OF NEW YORK

THIS PAGE FORMS PART OF THE INSTRUMENT

TOTAL NUMBER OF
PAGES IN DOCUMENT
INCLUDING THIS PAGE ► 4

Block ▼ 276	Lot(s) - ONLY IF E. ENTIRE LOT □ 21	Partial Lots ▼ NO
Premises ▼ <u>41 Monroe Street</u>	NAME ▼ <u>Roberts & Roberts</u>	
Title Agent Company Name ▼ <u>Metropolis Abstract</u>	ADDRESS ▼ <u>401 Broadway</u>	
Title Company Number ▼ <u>CTS4. 988c - NY</u>	CITY ▼ <u>New York</u> STATE ▼ <u>NY</u> ZIP ▼ <u>10013</u>	

ADDRESS ▼ NAME ▼ PARTY 1 ▷ <u>Overseas Partnership Company</u> ADDITIONAL PARTY 1 ▷ <u>57 Fifth Avenue New York, N.Y. 10003</u>	FOLD
PARTY 2 ▷ <u>Overseas Partnership Co., Inc.</u> ADDITIONAL PARTY 2 ▷ <u>57 Fifth Avenue, New York, N.Y. 10003</u>	

CHECK THIS BOX IF THERE ARE MORE THAN 2 OF EITHER PARTY

CITY REGISTRATION USE ONLY DO NOT WRITE BELOW THIS LINE

Examined by (s): <u>J. J. J. / J. J. J.</u>	021319
Mijo Tax Serial No. <input type="text"/>	City Register Serial Number ▼
Mijo Amount <input type="text"/> \$	Indexed <input checked="" type="checkbox"/> By (s): <input type="text"/>
Taxable Amount <input type="text"/> \$	Verified <input type="checkbox"/> By (s): <input type="text"/>
Exemption (✓) YES <input type="checkbox"/> NO <input type="checkbox"/>	Block(s) and Lot(s) verified by (s): <input type="text"/>
Type: [3000] [200] [OTHER <input type="text"/>	Address <input checked="" type="checkbox"/> Tax Map <input type="checkbox"/>
Dwelling Type: (1 to 2) <input type="checkbox"/> (3) <input type="checkbox"/> (4 to 6) <input type="checkbox"/> OVER 6 <input type="checkbox"/>	Extra Block(s) <input type="checkbox"/> Lot(s) <input type="checkbox"/>
TAX RECEIVED ON ABOVE MORTGAGE ▼	
County (basic) <input type="text"/> \$	Recording Fee <input type="text"/> \$ <u>37</u>
City (Add'l) <input type="text"/> \$	Affidavit Fee (C) <input type="text"/> \$ <input type="checkbox"/>
Spec Add'l <input type="text"/> \$	RPTT Fee (R) <input type="text"/> \$ <u>25</u> <input type="checkbox"/>
TASF <input type="text"/> \$	HPDA <input checked="" type="checkbox"/> HPD-C <input type="checkbox"/>
MTA <input type="text"/> \$	New York State Real Estate Transfer Tax <input type="checkbox"/>
NYCTA <input type="text"/> \$	\$ <input type="checkbox"/>
TOTAL TAX <input type="text"/>	
Apportionment Mortgage (✓) YES <input type="checkbox"/> NO <input type="checkbox"/>	

DEED 0295
LIT L 100% DEED 0295
100% 100% 100% 100%

003335

003335
R 4310RECORDED IN THE OFFICE OF THE CITY REGISTER
OF THE CITY OF NEW YORK

CITY OF NEW YORK



40-11-002

2001 MAY 15 AM 11:52

NY 405 - Bargain and Sale Deed with Covenant against Creators' Acts Individual or Corporation (Single Sheet) (NYBTU 1002)
CONSULT YOUR LAWYER BEFORE SIGNING THIS INSTRUMENT - THIS INSTRUMENT SHOULD BE USED BY LAWYERS ONLY
CTSY. 988c-NY

THIS INDENTURE, made the 24th day of January, in the year 2001
BETWEEN OVERSEAS PARTNERSHIP COMPANY, with offices at 57 Fifth Avenue,
New York, New York 10003

Ref 320331186

party of the first part, and
OVERSEAS PARTNERSHIP CO., INC., with offices at
57 Fifth Avenue, New York, New York 10003

party of the second part,
WITNESSETH, that the party of the first part, in consideration of Ten Dollars and other valuable consideration
paid by the party of the second part, does hereby grant and release unto the party of the second part, the heirs or
successors and assigns of the party of the second part forever,

ALL that certain plot, piece or parcel of land, with the buildings and improvements thereon erected, situate, lying
and being in the

SEE SCHEDULE A, ATTACHED HERETO

Tax Map
Description

Dir.

Sec. (1)

41 Monroe Street
New York, N.Y.

blk. 276

Lot(s) 21

TOGETHER with all right, title and interest, if any, of the party of the first part of, in and to any streets and
roads abutting the above-described premises to the center lines thereof; TOGETHER with the appurtenances
and all the estate and rights of the party of the first part in and to said premises; TO HAVE AND TO HOLD
the premises herein granted unto the party of the second part, the heirs or successors and assigns of the party of
the second part forever.

AND the party of the first part covenants that the party of the first part has not done or suffered anything whereby
the said premises have been incumbered in any way whatever, except as aforesaid.

AND the party of the first part, in compliance with Section 13 of the Lien Law, covenants that the party of the
first part will receive the consideration for this conveyance and will hold the right to receive such consideration
as a trust fund to be applied first for the purpose of paying the cost of the improvement and will apply the same
first to the payment of the cost of the improvement before using any part of the total of the same for any other
purpose.

The word "party" shall be construed as if it read "parties" whenever the sense of this inditement so requires.

IN WITNESS WHEREOF, the party of the first part has duly executed this deed the day and year first above
written.

OVERSEAS PARTNERSHIP COMPANY, By:
IN PRESENCE OF: *Habibollah Kermanesh*
By: *A. H. J. Kermanesh*
Abdolhamid Kermanesh
Habibollah Kermanesh
Said Power of Attorney is
to be recorded simultaneously
herewith.

Abdolhamid Kermanesh

Abdolmajid Kermanesh

A. H. J. Kermanesh

SO IN
ORIGINAL

REEL 3200 PG 1188

SCHEDULE A

ALL that certain plot, piece or parcel of land, with the buildings and improvements thereon erected, situate, lying and being in the Borough of Manhattan, City and State of New York, and described as follows:

BEGINNING at the corner formed by the intersection of the northerly side of Monroe Street, with the westerly side of Market Street; thence running northerly along the westerly side of Market Street, eighteen feet; thence westerly parallel with Monroe Street, eighty one feet; thence southerly parallel with Market Street, eighteen feet to the northerly side of Monroe Street; thence easterly along the northerly side of Monroe Street, eighty one feet to the point or place of beginning.

SUBJECT however to existing liens and to such a state of facts as an accurate survey would show.

Being the same premises described in deed recorded in Liber 5094
cp. 317.

C

C

Exhibit I

REEL 3288 PG 1178

CITY REGISTER RECORDING AND ENDORSEMENT PAGE

COUNTY OF NEW YORK
THIS PAGE FORMS PART OF THE INSTRUMENTTOTAL NUMBER OF
PAGES IN DOCUMENT
INCLUDING THIS PAGE 3

Block <input checked="" type="checkbox"/>	Misc. <input checked="" type="checkbox"/>	Lots - ONLY IF ENTERING LOT <input type="checkbox"/>		Partial Lots <input type="checkbox"/>
Properties <input type="checkbox"/>	Misc. <input checked="" type="checkbox"/>			P/R <input type="checkbox"/>
Title/Agent Company Name <input type="checkbox"/> <u>Metropolis Abstract</u>		NAME <input type="checkbox"/> <u>Roberts & Roberts</u>		
Title Company Number <input type="checkbox"/> <u>CTS4. 988a-NY</u>		ADDRESS <input type="checkbox"/> <u>401 Broadway</u>		
PARTY 1 <input type="checkbox"/> ADDITIONAL <input type="checkbox"/> PARTY 1 <input type="checkbox"/> ADDITIONAL <input type="checkbox"/> PARTY 2 <input type="checkbox"/> ADDITIONAL <input type="checkbox"/> PARTY 2 <input type="checkbox"/> ADDITIONAL <input type="checkbox"/>		CITY <input type="checkbox"/> STATE <input type="checkbox"/> ZIP <input type="checkbox"/> <u>New York NY 10013</u>		
Habibollah Kermaneshah <u>305 E. 24th Street, #10D, New York, NY</u>				
Abdalmajid Abdolkhani Kermaneshah <u>305 E. 24th Street, #10D, New York, NY</u>				
CHECK THIS BOX IF THERE ARE MORE THAN 2 OF EITHER PARTY <input type="checkbox"/>				

CITY REGISTER'S USE ONLY - DO NOT WRITE BELOW THIS LINE

Examined by (sig): <u>✓</u>	City Register Serial Number <input type="checkbox"/> <u>021317</u>
Mtg Tax Serial No. <input type="checkbox"/>	Indexed <input type="checkbox"/> Verified <input type="checkbox"/>
Mtg Amount <input type="checkbox"/> \$ <input type="checkbox"/>	By (sig) <u>✓</u>
Taxable Amount <input type="checkbox"/> \$ <input type="checkbox"/>	
Exemption (✓) YES <input type="checkbox"/> NO <input type="checkbox"/>	Block(s) and Lot(s) verified by (✓):
Type: [] <u>20002</u> [] <u>200</u> [] OTHER <input type="checkbox"/>	Address <input type="checkbox"/> Tax Map <input type="checkbox"/>
Dwelling Type: [] <u>1+2</u> [] <u>3</u> [] <u>4+6</u> [] <u>6+6</u>	Extra Block(s) <input type="checkbox"/> Lot(s) <input type="checkbox"/>
TAX RECEIVED ON ABOVE MORTGAGE <input type="checkbox"/>	
County (basic) <input type="checkbox"/> \$ <input type="checkbox"/>	Recording Fee <u>H</u> \$ <u>32</u>
City (Add'l) <input type="checkbox"/> \$ <input type="checkbox"/>	Adlmt Fee <u>(C)</u> \$ <input type="checkbox"/>
Spec Add'l <input type="checkbox"/> \$ <input type="checkbox"/>	RPTT Fee <u>(R)</u> \$ <input type="checkbox"/>
TASF <input type="checkbox"/> \$ <input type="checkbox"/>	HPD-A <input type="checkbox"/> HPD-C <input type="checkbox"/>
MTA <input type="checkbox"/> \$ <input type="checkbox"/>	New York State Real Estate Transfer Tax <input type="checkbox"/> \$ <input type="checkbox"/>
NYCTA <input type="checkbox"/> \$ <input type="checkbox"/>	Serial Number <input type="checkbox"/>
TOTAL TAX <input type="checkbox"/> \$ <input type="checkbox"/>	New York City Real Property Transfer Tax <input type="checkbox"/> Serial Number <input type="checkbox"/>
Appointee Mortgage (✓) YES <input type="checkbox"/> NO <input type="checkbox"/>	

RECORDED IN THE OFFICE OF THE CITY REGISTER
OF THE CITY OF NEW YORK

40-11-002

2001 MAY 15

A 11-148
J. J. Johnson

REEL 3208 PG 1179 CTSY. 988a-NY

G75-05-1985 Standard N.Y. P.T.C. Form 3-14-7

General Power of Attorney, Statute Short Form.

CONSULT YOUR LAWYER BEFORE SIGNING THIS INSTRUMENT—THIS INSTRUMENT SHOULD BE USED BY LAWYERS ONLY.

Notice: The powers granted by this document are broad and sweeping. They are defined in New York General Obligations Law, Article 5, Title 15, sections 5-1502A through 5-1503, which expressly permits the use of any other or different form of power of attorney desired by the parties concerned.

KNOW ALL MEN BY THESE PRESENTS, which are intended to constitute a **GENERAL POWER OF ATTORNEY** pursuant to Article 5, Title 15 of the New York General Obligations Law:

That I, **Habibollah Kermanshah**

residing at No 305 East 24th St.

Apt. 12D

New York, New York

do hereby appoint **Abdolmajid Kermanshah**
Abdolhamid Kermanshah

residing at No 305 East 24th St.

Apt. 12D

New York, New York

my attorney(s)-in-fact TO ACT^(a)

(a) If more than one agent is designated and the principal, whether each agent above to be able to exercise the power authorized, issues to this blank for word "severally". Failure to make any notation or the insertion of the word "jointly" will require the agents to act jointly.

FIRST: in my name, place and stead in any way which I myself could do, if I were personally present, with respect to the following matters as each of them is defined in Title 15 of Article 5 of the New York General Obligations Law to the extent that I am permitted by law to act through an agent:

(Strike out and retain in the opposite box any one or more of the subdivisions as to which the principal does NOT desire to give the named authority. Both delineation of any set or more of subdivisions (A) to (L), inclusive, shall automatically constitute an enlargement of subdivision (L).)

To strike out any subdivision the principal must draw a line through the text of that subdivision AND write his initials in the box opposite.

- | | | |
|---|--|--|
| (A) real estate transactions; | | |
| (B) chattel and goods transactions; | | |
| (C) bond, share and commodity transactions; | | |
| (D) banking transactions; | | |
| (E) business operating transactions; | | |
| (F) insurance transactions; | | |
| (G) estate transactions; | | |
| (H) claims and litigation; | | |
| (I) personal relationships and affairs; | | |
| (J) benefits from military service; | | |
| (K) records, reports and statements; | | |
| (L) all other matters; | | |

(Dashed provisions and hand-drawn may be included in the original copy of this power of attorney only if they conform to the requirements of section 5-1502 of the New York General Obligations Law.)

The powers granted under (A) or (B) above are enlarged so that all fixtures and articles of personal property which at the time of such transaction are or which may thereafter be attached to or used in connection with the real property may be included in the deeds, mortgages, agreements and any other instruments to be executed and delivered in connection with real estate transactions and which may be described in said instruments with more particularity.

I will not question the sufficiency of any instrument executed by my said attorney(s)-in-fact pursuant to this power notwithstanding that the instrument fails to recite the consideration therefor or recites merely a nominal consideration; any person dealing with the subject matter of such instrument may do so as if full consideration therefor had been expressed therein.

SECOND: with full and unqualified authority to delegate any or all of the foregoing powers to any person or persons whom my attorney(s)-in-fact shall select.

***THIRD:** This Power of Attorney shall not be affected by the subsequent disability or incompetence of the principal.

IN WITNESS WHEREOF I have herein signed my name and affixed my seal this

day of 6 - 13 - 1985

Habibollah Kermanshah

(Signature)

Habibollah Kermanshah
(Seal)

Note: The attache requires that this instrument be duly acknowledged by the principal. No witness provision is made for proof by notarized witness.

Please enter for acknowledgement:

STATE OF NEW YORK, COUNTY OF New York

REEL 3288 PG 1180.

On the 13th day of June, nineteen hundred and 65
before me personally came Habibollah Kermaneshah

to me known to be the individual described in and who executed the foregoing instrument, and acknowledged that he executed the same.

Habibollah Kermaneshah

SHERILL BORISUK DOW
NOTARY PUBLIC, STATE OF NEW YORK
No. 482156
Qualified in Nassau County,
Commission Expires March 30, 1986

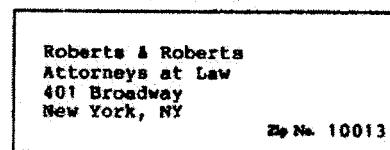
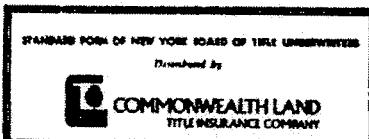
General Power of Attorney
STATUTORY SHORT FORM

TITLE No. _____

TO

Recorded at Request of COMMONWEALTH LAND
TITLE INSURANCE COMPANY

RETURN BY MAIL TO:



RESERVE THIS SPACE FOR USE OF RECORDING OFFICE